

2019

**CERTIFICATE**

To the Clerk of BOURBON COUNTY, State of Kansas

We, the undersigned, officers of

**CITY OF REDFIELD**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	87,400	✓ 9,836
Special Highway		8	14,000	
Sewer Utility		8	34,543	
<b>Totals</b>		xxxxxx	135,943	9,836
Budget Summary		9		County Clerk's Use Only
Neighborhood Revitalization				
				Nov 1, 2018 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

9,836  
NO

Assisted by:

Diehl, Banwart, Bolton, CPAs, PA

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*Clarence E. Guss*  
*L.D. Morrison*  
*Michael Benken* 10 Sept 18  
*Wilma Graham*  
*Chris Martin*

Date Attested: 9/17 2018

*Terence L. Sercer*  
County Clerk

Governing Body

## CITY OF REDFIELD

## Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 9,700
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 9,700

## 2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 0	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 47	
5b. Personal property 2017	- 50	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	0	
11. Total estimated valuation July 1, 2018	168,757	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0000	
13. Percentage adjustment increase (12 times 3)	+ \$ 0	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 136	
16. Total Percentage Adjustments	\$ 136	

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:	+		0
Property tax revenues for debt service in 2018 budget:	-		0
Increase property tax revenues spent on debt service			0
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget + (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget -			
Increase property tax revenues spent on public building commission and lease payments			0
19. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)	+		
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:	+		
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:	+		
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:	+		
23. Law enforcement expenses - 2019 budget:	+		
Law enforcement expenses - 2018 budget:	-		
CPI adjustment	1.40%		0
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)			0
24. Fire protection expenses - 2019 budget:	+		
Fire protection expenses - 2018 budget:	-		
CPI adjustment	1.40%		0
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)			0
25. Emergency medical expenses - 2019 budget:	+		
Emergency medical expenses - 2018 budget:	-		
CPI adjustment	1.40%		0
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)			0
26. Total Revenue Adjustments			0



## Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		9,836

## Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.021	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

## Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		136
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		136

Exemption from Election Requirement Yes

2019

# Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,700	2,213	7	79	610	17
Debt Service						
Library						
TOTAL	9,700	2,213	7	79	610	17

County Treas Motor Vehicle Estimate	2,213	
County Treas Recreational Vehicle Estimate		7
County Treas 16/20M Vehicle Estimate		79
County Treas Commercial Vehicle Tax Estimate		610
County Treas Watercraft Tax Estimate		17

Motor Vehicle Factor			
	Recreational Vehicle Factor	0.22814	
	16/20 Vehicle Factor	0.00072	
	Commercial Vehicle Factor	0.00814	
	Watercraft Factor	0.06289	
			0.00175

## Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2017</b>	<b>Current Amount for 2018</b>	<b>Proposed Amount for 2019</b>	<b>Transfers Authorized by Statute</b>
NONE					
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

\*Note:

Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.



## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 1996 Sewer Bonds	8/28/1996	8/28/2036	5.13%	139,300	99,700	Feb/Aug	Aug	5,110	3,200	4,946	3,400
<b>Total G.O. Bonds</b>					99,700			5,110	3,200	4,946	3,400
Revenue Bonds:											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					99,700			5,110	3,200	4,946	3,400

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
NONE							
<b>Totals</b>					0	0	0

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



CITY OF REDFIELD

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	76,266	87,301	50,655
Receipts:			
Ad Valorem Tax	8,724	9,700	xxxxxxxxxxxxxxxxxx
Delinquent Tax	911		
Motor Vehicle Tax	2,440	3,161	2,213
Recreational Vehicle Tax	27	46	7
16/20M Vehicle Tax	36	26	79
Commercial Vehicle Tax		196	610
Watercraft Tax		10	17
Add to Beginning Cash Balance	16,014	0	0
Fire Contract	9,500	5,000	0
Housing Mowing	200	100	100
Local Sales Tax	10,143	10,000	11,000
Franchise Tax	3,635	3,500	3,600
Building rents	0		
Insurance	0		
Reimbursement from Sewer Utility			9,203
Interest on Idle Funds	21	10	10
Neighborhood Revitalization Rebate			0
Miscellaneous	2,829	105	70
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>54,479</b>	<b>31,854</b>	<b>26,909</b>
<b>Resources Available:</b>	<b>130,745</b>	<b>119,155</b>	<b>77,564</b>
Expenditures:			
General government			
Contractual	14,011	17,000	17,300
Commodities	1,151	3,000	3,000
Parks			
Contractual	4,312	4,500	1,500
Commodities	225	2,500	6,500
Fire			
Contractual	5,378	0	0
Commodities	882	0	0
Street lights	3,114	3,500	3,200
Insurance	5,069	6,000	8,000
Community building		5,000	5,000
Capital Outlays	0	26,500	42,400
Miscellaneous	99	500	500
Capital Outlays-for sewer utility	9,203	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>43,444</b>	<b>68,500</b>	<b>87,400</b>
Unencumbered Cash Balance Dec 31	87,301	50,655	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	67,500	72,000	87,400
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			87,400
Tax Required			9,836
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			<b>9,836</b>

CITY OF REDFIELD

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	10,369	6,570	10,420
Receipts:			
State of Kansas Gas Tax		3,850	3,840
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>3,850</b>	<b>3,840</b>
<b>Resources Available:</b>	<b>10,369</b>	<b>10,420</b>	<b>14,260</b>
Expenditures:			
Street Repair and Maint	3,799	0	14,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>3,799</b>	<b>0</b>	<b>14,000</b>
Unencumbered Cash Balance Dec 31	6,570	10,420	260
2017/2018/2019 Budget Authority Amount	14,000	17,500	14,000

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	7,836	10,653	6,343
Receipts:			
Add to Beginning Cash Balance	10,916	0	0
Charges to Customers	15,535	16,000	28,200
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>26,451</b>	<b>16,000</b>	<b>28,200</b>
<b>Resources Available:</b>	<b>34,287</b>	<b>26,653</b>	<b>34,543</b>
Expenditures:			
Operating Expenses	10,523	8,000	12,000
Capital Outlays	4,743	4,000	4,994
Debt Service			
Principal	3,100	3,200	3,400
Interest	5,269	5,110	4,946
Capital Outlays - repay General Fund	0	0	9,203
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>23,634</b>	<b>20,310</b>	<b>34,543</b>
Unencumbered Cash Balance Dec 31	10,653	6,343	0
2017/2018/2019 Budget Authority Amount	26,659	22,310	34,543



# NOTICE OF BUDGET HEARING

The governing body of

## CITY OF REDFIELD

will meet on August 14, 2018 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limit of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimated Tax Rate
General	43,444	58.218	68,500	58.671	87,400	9,836	58.28
Special Highway	3,799				14,000		
Sewer Utility	23,634		20,310		34,543		
Totals	70,878	58.218	88,810	58.671	135,943	9,836	58.28
Less: Transfers	0		0		0		
Net Expenditure	70,878		88,810		135,943		
Total Tax Levied	9,669		9,700		9,836		
Assessed Valuation	166,085		165,330		168,757		

#### Outstanding Indebtedness,

January 1,	2016	2017	2018
G.O. Bonds	105,700	102,800	99,700
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	105,700	102,800	99,700

\*Tax rates are expressed in mills

**Beth Guss, Acting City Clerk**

City Official Title: City Clerk